

Montana Department of Public Health & Human Services	Policy
	MT CACFP 2008-2 Rev 1
	Section: All Institutions
Child and Adult Care Food Program	Subject: Audit Questionnaire and Grant Application
	Date Revised: 1/30/09

## AUDIT QUESTIONNAIRE AND GRANT APPLICATION

The following requirements are in accordance with the accounting, cost principles and audit section of the contractual agreement for CACFP participation. It is the responsibility of the institution to ensure that all requirements of the above-noted section of the contractual agreement for CACFP participation are fulfilled.

### Audit Questionnaire

All institutions participating in the CACFP must submit an *Audit Questionnaire and Audit Grant Application* annually to the State agency as requested every spring.

1. The State agency must receive an *Audit Questionnaire and Audit Grant Application* from every institution participating in the program regardless of the total amount of federal funds assistance received. Failure to respond to the questionnaire request can lead to corrective action.
2. All institutions must complete sections A & C of the audit questionnaire regardless of the total federal funds received during any fiscal year.
3. All institutions receiving \$500,000 or more in total federal awards are required to have an audit. Those institutions receiving less than \$500,000 in total federal awards from all sources during their federal fiscal year may be subject to an engagement by Department of Public Health and Human Services (DPHHS) auditors to perform an "Agreed-Upon-Procedures" audit. Either type of audit is in accordance with OMB Circular A-133.
4. Section B applies only to those institutions meeting the \$500,000 awards fund threshold and requesting audit reimbursement. Failure to submit a grant application for audit reimbursement excludes the organization from the opportunity of audit expense support.
5. Two copies of the audits are to be submitted to the State agency within 30 days after the audit is completed and no later than nine (9) months from the end of the fiscal year audited. All CACFP institutions that have been audited are required to submit two (2) copies of the completed audit, including the "Letter to Management", to the CACFP regardless of whether they intend to apply for CACFP audit grant funds. The CACFP will not receive audits in electronic format – hard copies must be provided.

[References: 7CFR 226.8(b); ARM 37.75.109;  
MT CACFP 1996-19 Rev3, Audit Reimbursement].